

Table II (continued)

First author	Year	Country	Type of setting	Type of patients	Analytical methodology	Additional cost to HAI (SSI), if stated [infected vs uninfected]	Matching variables or regression analysis covariates
Fabry ^{A27}	1982	France	Teaching hospital	Surgical	Matched comparison (1:x); mean	+FF4,258	(1) Age, (2) Surgical procedure, (3) Level of medical risk (infection at entry, heavier surgery, and associated chronic conditions) NA
Scheckler ^{A28} Bloodstream infection	1980	USA	Teaching hospital	Admissions	Case review; mean	+US\$1,329	(1) Karnofsky score*, (2) NNIS risk index*, (3) No. of comorbid illnesses*, (4) Obesity*, (5) Preoperative LOS*, (6) Age*, (7) Interaction of type of surgery and the McCabe and Jackson classification*
Herwaldt ^{A1}	2006	USA	Mixed:2 hospitals	Surgical	Linear regression (log)	<UTI & RTI & BSI> <Non-fatal> + US\$6,536 [8,435 vs 1,899] (P < 0.001) <Fatal> + US\$3,249 [5,148 vs 1,899] (P < 0.001) +US\$86,500 [247,440 vs 160,940] (P < 0.001)	(1) Karnofsky score*, (2) NNIS risk index*, (3) No. of comorbid illnesses*, (4) Obesity*, (5) Preoperative LOS*, (6) Age*, (7) Interaction of type of surgery and the McCabe and Jackson classification* Not specified
Vogel ^{A2}	2006	USA	University hospital	Surgical	Regression	<CABS: Regression> + US\$11,971 [29,256 vs 17,285] (P < 0.05) <CABS: Matched comparison score: median [54,242 vs 26,001] (P: unknown)	[Matched comparison]
Warren ^{A29}	2006	USA	Suburban hospital	Patients with CVC – ICU	Linear regression (log) & matched comparison by propensity score: median		(1) Duration at risk (LOS), (2) CHF, (3) Age, (4) APACHE II, (5) Mechanical ventilation [Regression analysis] (1) APACHE II*, (2) CHF*, (3) Haemodialysis*, (4) Ventilator days*, (5) Age, (6) Sex, (7) Chronic obstructive pulmonary disease, (8) Cancer, (9) Diabetes, (10) Sepsis, (11) Surgical procedure, (12) Renal failure diagnosis, (13) Regional ICU location, (2) Surgical/medical diagnosis, (3) Chronic renal dialysis dependence, (4) Duration at risk (LOS), (5) Age, (6) Sex, (7) APACHE II, (8) Hospital LOS [Matched comparison]
Laupland ^{A30}	2006	Canada	Mixed:3 hospitals	Intensive care	Matched comparison (1:1); median & mean	Median: +CAD12,321 [85,137 vs 67,879] (P < 0.05) Mean: +CAD16,867 [103,987 vs 87,120] (P: unknown) <CABS: Regression> + €16,814 (P < 0.001) <CABS: Matched comparison> + €13,585 [51,405 vs 37,820] (P < 0.001)	(1) APACHE II, (2) Diagnostic category, (3) Duration at risk (ICU LOS), (4) CVC [Regression analysis] (1) LOS*, (2) Age, (3) APACHE II*, (4) Surgical or medical admission diagnosis, (5) Need for mechanical ventilation, (6) Need for renal replacement therapy*, (7) Need for vasopressors, (8) Need for inotropic treatments (1) Age, (2) Sex, (3) Underlying medical illness, (4) Types of surgery, (5) Diagnosis at admission, (6) Admission date, (7) Types of wards and disease severity (1) PRISM II*, (2) Ventilator days*, (3) CHF*, (4) Transplant*, (5) Underlying lung disease*, (6) Age (1) Birth weight, (2) Birth location, (3) Sex, (4) Race, (5) Prenatal care, (6) Antenatal steroids, (7) Multiple birth, (8) Apgar score, (9) Respiratory distress syndrome, (10) CLD, (11) Necrotizing enterocolitis (NEC), (12) NEC surgery, (13) Other surgery, (14) Mechanical ventilation
Blot ^{A31}	2005	Belgium	University hospital	Intensive care	Linear regression (normal) & matched comparison (1:2 or 1:1); median		
Sheng ^{A6}	2005	Taiwan	University hospital	Admissions	Matched comparison (1:1); median	+T\$101,536 [323,479 vs 199,365] (P < 0.001)	
Elward ^{A32}	2005	USA	Tertiary hospital	Admissions – PICU	Linear regression (log)	+US\$39,219 [45,615 vs 6,396] (P < 0.001)	
Payne ^{A33}	2004	USA	Mixed:17 hospitals	Inborn and outborn infants	Generalised estimating equations (log)	+US\$5,875 [128,887 vs 123,012] (P = 0.141) ~ +US\$12,480 [94,060 vs 81,580] (P = 0.009)	

Table 2 (continued)

First author	Year	Country	Type of setting	Type of patients	Analytical methodology	Additional cost to HAI (SSI, if stated [infected vs uninfected])	Matching variables or regression analysis covariates
Scheckler ^{A28} Urinary tract infection Herwaldt ^{A1}	1980	USA	Teaching hospital	Admissions	Case review: mean	<Pneumonia> + US\$878	NA
Gavaldà ^{A3}	2006	USA	Mixed:2 hospitals	Surgical	Linear regression (log)	<UTI & RTI & BSI> <Non-fatal> + US\$6,536 [8,435 vs 1,899] (P < 0.001) <Fetal> + US\$3,249 [5,148 vs 1,899] (P < 0.001) +€1,792	(1) Karnofsky score*, (2) NNIS risk index*, (3) No. of comorbid illnesses*, (4) Obesity*, (5) Preoperative LOS*, (6) Age* (7) Interaction of type of surgery and the McCabe and Jackson classification*
Sheng ^{A6}	2005	Taiwan	University hospital	Admissions	Standardised case review (AEP): mean Matched comparison (1:1): median	+T\$114,662 [354,608 vs 159,953] (P < 0.001)	(1) Age, (2) Sex, (3) Underlying medical illness, (4) Types of surgery, (5) Diagnosis at admission, (6) Admission date, (7) Types of wards and disease severity
Lai ^{A53}	2002	USA	University hospital	Admissions	Case review: mean & median	<cAUTI> Mean: +US\$1,214 <cAUTI> Median: +US\$614	NA
Tambyah ^{A54} Plowman ^{A16}	2002 2001	USA UK	University hospital General hospital	Admissions Mixed	Case review: mean Linear regression (gamma)	<cAUTI> + US\$589 +£1,122 (P < 0.05)	(1) Age, (2) Sex, (3) Diagnosis, (4) No. of comorbidities, (5) Admission speciality, (6) Admission type
Coello ^{A22}	1993	UK	General hospital	Surgical	Matched comparison (1:1): mean	+£467	(1) Sex, (2) Age, (3) Surgical service, (4) Underlying condition or complication
Fabry ^{A27}	1982	France	Teaching hospital	Surgical	Matched comparison (1:x): mean	+FF2,726	(1) Age, (2) Surgical procedure, (3) Level of medical risk (infection at entry, heavier surgery, and associated chronic conditions)
Givens ^{A55}	1980	USA	Teaching hospital	Surgical	Matched comparison (1:x): mean	<cAUTI> + US\$558	NA
Scheckler ^{A28} Respiratory tract infection Herwaldt ^{A1}	1980 1980	USA USA	Teaching hospital Teaching hospital	Admissions	Case review: mean	+US\$146	NA
Gavaldà ^{A3}	2006	USA	Mixed:2 hospitals	Surgical	Linear regression (log)	<UTI & RTI & BSI> <Non-fatal> + US\$6,536 [8,435 vs 1,899] (P < 0.001) <Fetal> + US\$3,249 [5,148 vs 1,899] (P < 0.001) <Pneumonia & RTI> +€358	(1) Karnofsky score*, (2) NNIS risk index*, (3) No. of comorbid illnesses*, (4) Obesity*, (5) Preoperative LOS*, (6) Age*, (7) Interaction of type of surgery and the McCabe and Jackson classification*
Sheng ^{A6}	2006	Spain	Teaching hospital	Mixed	Standardised case review (AEP): mean Matched comparison (1:1): median	+T\$117,100 [368,435 vs 180,059] (P < 0.001)	(1) Age, (2) Sex, (3) Underlying medical illness, (4) Types of surgery, (5) Diagnosis at admission, (6) Admission date, (7) Types of wards and disease severity
Plowman ^{A16}	2005	Taiwan	University hospital	Admissions	Linear regression (gamma)	+£2,080 (P < 0.05)	(1) Age, (2) Sex, (3) Diagnosis, (4) No. of comorbidities, (5) Admission speciality, (6) Admission type
Fabry ^{A27}	1982	France	Teaching hospital	Surgical	Matched comparison (1:x): mean	+FF2,060	(1) Age, (2) Surgical procedure, (3) Level of medical risk (infection at entry, heavier surgery, and associated chronic conditions)
General Gavaldà ^{A3}	2006	Spain	Teaching hospital	Mixed	Standardised case review (AEP): mean	+€2,730	NA
Esatoglu ^{A56}	2006	Turkey	Clinics	Not stated	Matched comparison (1:1): mean	+US\$2,027 [3,907 vs 1,524] (P < 0.001)	(1) Age, (2) Sex, (3) Clinic, (4) Primary diagnosis
Sanchez-Velazquez ^{A57}	2006	Mexico	National hospital	Intensive care	Matched comparison (1:2): median	+US\$12,155	(1) Duration at risk (LOS), (2) Age, (3) APACHE II

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Table II (continued)

First author	Year	Country	Type of setting	Type of patients	Analytical methodology	Additional cost to HAI (SSI), if stated [infected vs uninfected]	Matching variables or regression analysis covariates
Macartney ^{A74}	2000	USA	Children's hospital	Child admissions	Matched comparison (1:1); mean	+US\$45,335	(1) RSV season, (2) Principal discharge diagnosis, (3) No. of secondary diagnoses, (4) Approximate age
Chaix ^{A75}	1999	France	University hospital	Medical – ICU	Matched comparison (1:1); median & mean	Mean: +US\$9,275 [30,225 vs 20,950] (P = 0.004) Median: +US\$5,885 [24,525 vs 17,105] (P = 0.003) +US\$1,910	(1) Age, (2) McCabe and Jackson classification, (3) Simplified acute physiology score, (4) No. of organ system failures at ICU admission, (5) Duration at risk (ICU LOS)
Orrett ^{A76}	1998	Trinidad and Tobago	Tertiary hospital	Admissions	Matched comparison (1:1); mean	+US\$1,582 [2,280 vs 698] (P < 0.001)	(1) Age, (2) Sex, (3) Operative procedures, (4) Services, (5) Discharge diagnoses
Yalcin ^{A77}	1997	Turkey	University hospital	Not stated	Matched comparison (1:1); mean	+FF\$2,192 [502,837 vs 450,645] (P = 0.03)	(1) Age, (2) Sex, (3) Medical and surgical setting, (4) Underlying disease
Leroyer ^{A78}	1997	France	Pediatric hospital	Neonates	Matched comparison (1:1); mean	+€4,107	(1) Birthweight, (2) Gestational age, (3) Admission route, (4) Previous stay in an ICU, (5) CVC
Wilcox ^{A79}	1996	UK	Teaching hospital	Admissions	Matched comparison (1:2); mean	+US\$25,090	(1) Word, (2) Date of admission, (3) Sex
Gray ^{A80}	1995	USA	Mixed: **2 hospitals	Admissions – NICU	Linear regression (normal)	+US\$2,850 (P < 0.01)	(1) Birth weight, (2) Score for Neonatal Acute Physiology, (3) Retrotransport
Vegas ^{A23}	1993	Spain	Tertiary hospital	Surgical	Matched comparison (1:1); mean	+US\$12,542 (P < 0.01)	(1) Primary diagnosis, (2) Operative procedure, (3) No intervention if the infected patient was not operated on, (4) Category of surgical procedures classification, (5) Age, (6) Presence of neoplastic or endocrine disease, (7) Elective and emergency procedures, (8) Duration at risk (LOS) Not specified
Shulkin ^{A81}	1993	USA	University hospital	Surgical	Linear regression (normal)	+€290 [717 vs 427] (P < 0.001)	(1) Sex, (2) Underlying disease, (3) Surgical procedure, (4) Age
Li ^{A82}	1990	China	Specialised hospital	Surgical	Matched comparison (1:1); mean	+US\$41,559 (P < 0.001)	(5) Preoperative stay, (6) Duration at risk (LOS)
Taylor ^{A83}	1990	USA	Teaching hospital	Surgical	Linear regression (normal)	Mean: +US\$3,198 Median: +US\$1,058 +US\$6,605 [14,443 vs 7,838]	(1) Complication*, (2) Respiratory failure*, (3) Left ventricular failure requiring intra-aortic balloon counterpulsation*, (4) Death* NA
Wakefield ^{A84}	1988	USA	University hospital	Admissions	Standardized case review (AEP); mean & median		(1) Type of operation, (2) Age, (3) Sex, (4) Date of operation, (5) Non-invasive procedure
Nelson ^{A85}	1986	USA	Not stated	Surgical	Matched comparison (1:1); mean	+FF\$6,038 [25,170 vs 19,132] (P < 0.001)	(1) Hospital unit, (2) Birth weight, (3) Duration of pregnancy, (4) Diagnosis
Girard ^{A86}	1983	France	University hospital	Neonates hospitalized	Matched comparison (1:1); mean	+BF1,639 [3,442 vs 1,803]	(1) Sex, (2) Age, (3) Operative procedure, (4) Diagnosis NA
DeClercq ^{A87}	1983	Belgium	Not stated	Admissions – ICU	Matched comparison (1:1); mean	<Hospital 1> + US\$680 <Hospital 2> + US\$721 <Hospital 3> + US\$671	(1) First discharge diagnosis, (2) Main procedure, (3) Second operative procedure, (4) Hospital service, (5) Sex, (6) Age
Haley ^{A88}	1981	USA	Mixed: 3 hospitals	Admissions	Standardized case review; mean	+US\$636 +US\$1,018 [1,733 vs 714]	
Scheckler ^{A28}	1980	USA	Teaching hospital	Admissions	Case review; mean		
Haley ^{A89}	1980	USA	General hospital	Admissions	Matched comparison (1:1); mean		

TB, Thai Baht; TS, New Taiwan dollar; FF, French franc; DM, Deutsche Mark; BF, Belgian franc.
 HAI, hospital-acquired infection; SSI, surgical site infection; NNIS, National Nosocomial Infection Surveillance system; LOS, length of stay; AEP, acute eosinophilic pneumonia; NA, not applicable; ASA, American Society of Anesthesiologists; MSSA/MRSA, methicillin-susceptible/resistant *Staphylococcus aureus*; COPD, chronic obstructive pulmonary disease; CHF, congestive heart failure; DRG, diagnosis-related group; UTI, urinary tract infection; RTI, respiratory tract infection; BSI, bloodstream infection; CVC, central venous catheter; ICU, intensive care unit; CABSII, catheter-associated bloodstream infection; APACHE II, Acute Physiology Assessment and Chronic Health Evaluation; PRISM, Paediatric risk of mortality score; ASIS, American Spinal Injury Association; VAP, ventilator-associated pneumonia; NICU, neonatal ICU; PICU, paediatric ICU; RSV, respiratory syncytial virus.
 *Significant variables.

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1281 that of regression analysis.¹⁸ Due to this high degree of variation in
1282 the published literature, the degree of influence of methodological
1283 approach on estimates remains unclear.

1284 In recent years, there has been an increase in analyses that use
1285 models that make it possible to adjust for endogenous variables and
1286 confounding factors in linear regression models.^{8,10,14} In a comparison
1287 of matched comparison analysis, linear regression analysis and
1288 Heckman's two-stage model, it was found that whereas the difference
1289 was not statistically significant, Heckman's two-stage model
1290 produced lower COHAI estimates than both of the other methods.¹⁴
1291 The lack of statistical significance supported the conclusion that
1292 matching and linear regression analyses could be used as valid
1293 methodologies. Graves has stated with regard to instrumental variable
1294 models that 'the conventional wisdom has been that the endo-
1295 geneity between length of stay and lower respiratory tract infection
1296 should bias the traditional estimates upwards, not downwards'.¹⁹

1297 A major issue in the matched comparisons approach is the trade-
1298 off required in the quality of matching: if matching is conducted with
1299 the utmost stringency, the exclusion of unused cases and controls
1300 can lead to selection bias. However, reducing the stringency for
1301 matching criteria may increase the number of possible matched
1302 references, but also result in insufficient accounting for detailed
1303 patient characteristics such as disease severity. The use of stepwise
1304 fashion matching and a scoring system has been recommended to
1305 increase the quality of matching, but this technique was used by only
1306 seven studies in our analysis.²⁰ Furthermore, while patient factors
1307 such as age and sex are used in virtually all of the matching
1308 comparison analyses, patient disease severity factors were used in
1309 less than half of these studies.

1310 In order to evaluate the possible effects of bias, the proportion of
1311 successful matches should be reported as part of the results in all
1312 studies, using a ratio of the final number of infected cases used in
1313 analysis to the number of all original infected cases. Of the 53
1314 studies that used matched comparisons, only 28 (52.8%) had
1315 reported the proportion of successful matches. Given its simplicity,
1316 we advocate the reporting of this indicator in all matched
1317 comparison analyses. Furthermore, the use of propensity scores as
1318 summaries of covariate information has been recommended, and
1319 analysts should endeavor to use this method if employing the
1320 matched comparisons approach.^{18,21}

1321 The shifts in analytic methodologies for COHAI estimates over the
1322 years have shown that analysts have started to lean towards regression
1323 analysis. More than half of the studies published post 2000 had
1324 used matched comparisons, and there was only a marginally signif-
1325 icant difference between studies that had accounted for LOS and
1326

1327 **Table III**

1328 Changes in analytical methodologies for estimating additional healthcare cost of
1329 hospital-acquired infection (HAI) (*N* = 89)

	Year of publication			P-value
	1980–1989	1990–1999	2000–2006	
	(<i>N</i> = 10)	(<i>N</i> = 21)	(<i>N</i> = 58)	
Analytic approaches for estimating cost of HAI				0.033
Case review	3 (30%)	1 (4.8%)	3 (5.2%)	
Matched comparison	6 (60%)	15 (71.4%)	32 (55.2%)	
Regression analysis	0	3 (14.3%)	20 (34.5%)	
Unknown	0	1 (4.8%)	2 (3.4%)	
Unmatched comparison	1 (10%)	1 (4.8%)	1 (1.7%)	
Adjustment by length of stay				0.058
Adjusted by LOS	0 (0%)	6 (28.6%)	21 (36.2%)	
Not adjusted	10 (100%)	15 (71.4%)	37 (63.8%)	

1344 LOS, length of stay.

1345 Statistical analysis conducted using Fisher's exact test.

1346 those that did not. LOS is a highly important factor to include in
1347 analysis, even in the matched comparisons method. In the 89 studies
1348 in our sample, only 27 (30.3%) had included LOS as a factor in COHAI
1349 estimation. This highlights the fact that the inclusion of time at risk
1350 variables has yet to become sufficiently adopted among analysts.

1351 Based on an analysis of the citation rates of the studies in our
1352 sample using the ISI Web of Science® database, we found that
1353 studies using the more stringent methodology of regression analysis
1354 were not cited with a significantly higher frequency than studies
1355 that had less stringent methodologies (data not shown). This indi-
1356 cates the possibility that COHAI estimates with biases have been
1357 used in downstream analyses, and may have even have influenced
1358 decision-making by supporting inaccurate business cases.

1359 The Society for Healthcare Epidemiology of America (SHEA) has
1360 produced guidelines that permit the extrapolation of estimates
1361 calculated from the published literature; we feel that this is a risky
1362 stance, as COHAI estimates have a high degree of uniqueness based
1363 on the particular conditions in which they were calculated.²² There
1364 is a large degree of variation in costing scopes, unit costs per item,
1365 clinical practice variations for HAI treatment, and costing meth-
1366 odologies (actual costs vs RCC vs charges), and these factors have
1367 a direct and substantial influence on the resulting estimates
1368 (H. Fukuda, J. Lee, Y. Imanaka, unpublished data).

1369 A limitation was that the dearth of detailed information con-
1370 cerning methodological approach might be due to space limitations
1371 set by the various journals. However, as these data are essential for
1372 editors, reviewers and readers to evaluate the quality of the
1373 methods used, the authors feel this information should be reported
1374 in all COHAI estimate studies.

1375 Greater insight is needed on the characteristics and limitations
1376 of different COHAI estimation methodologies, as this would allow
1377 analysts to identify and select more accurate methods, as well as
1378 employ the correct tools for avoiding biases. More transparency in
1379 the reporting of methodologies and limitations would provide
1380 readers with the necessary information to evaluate the appropri-
1381 ateness of extrapolating published COHAI estimates in their own
1382 research. Accurate methodologies would produce COHAI estimates
1383 of better quality, and provide better support for the decision-
1384 making process in infection control.

1385 Conflict of interest statement

1386 None declared.

1387 Funding sources

1388 None.

1389 Appendix. Studies used in systematic review

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国民健康保険世帯保険料の将来推計.

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第 50 回 全国国保地域医療学会

京都, 2010 年 10 月 8 日

国民健康保険 世帯保険料の将来推計

京都大学 大学院医学研究科 医療経済学分野
後藤 悦、大坪 徹也、濱田 啓義、
森島 敏隆、小林 大介、今中 雄一

1

背景 市町村国保が抱える課題

■ 市町村国保財政

単年度収支差(経常収支差)でみた場合の赤字保険者の全体に占める割合は45.4%

厚生労働省 平成20年度国民健康保険(市町村)の財政状況等について

■ 人口減少

■ 少子高齢化

■ 国保保険料の市町村格差

京都府の場合、モデル世帯によっては3倍以上
京都府あんしん医療制度研究会報告書

2

市町村国民健康保険は、将来的にも人口減少・少子高齢化とそれに伴い、財政運営の楽観は許されず、市町村国民健康保険の運営は今以上に厳しくなることが予想されます。

また、所得水準が同じでも住んでいる地域によって保険料が異なる問題があります。

目的

■ 2025年の京都府各市町村の国民健康保険のモデル世帯保険料を推計する

■ 保険者を広域化した場合(二次医療圏、府)のモデル世帯保険料*を推計する

* 以下、世帯保険料と記す

京都大学 大学院医学研究科 医療経済学分野

3

国民健康保険は、国民皆保険制度の最後の砦として重要であり、これを将来にも存続させることは、国民的合意であると考えます。

市町村国保の確かな将来像を描くためには、将来において市町村国保の財政状況や世帯保険料がどのようになるかを推計し、それを元に、保険者の広域化や制度の改革等を検討することが大事だと考えます。

そこで、本研究では、京都府および京都府国民健康保険団体連合会からデータ提供をいただき、2025年の京都府各市町村の国民健康保険の世帯保険料の推計、ならびに、2025年で市町村国保が広域化された場合の、世帯保険料の推計を行いました。

ここでは、その方法ならびに結果の一部を紹介させていただきます。

2025年世帯保険料推計の前提

- 人口構成以外は2008年と同じとする
健康保険制度、後期高齢者医療制度、市町村合併等
 - 2008年の市町村別年齢階層別一人あたり医療費は2025年も同額とする
- 市町村国保は、単年度収支とする
- 人口構成の変化は、国立社会保障・人口問題研究所の出生中位(死亡中位)推計を用いる

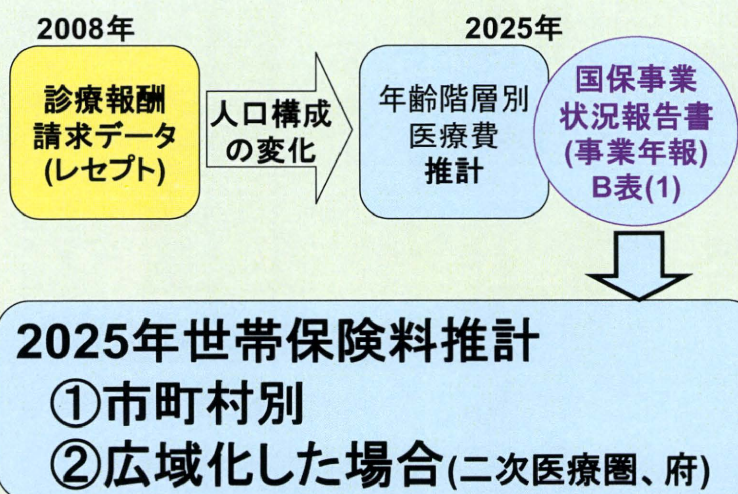
4

推計の前提ですが、推計にはいくつかの仮定を置いています。

一つは、2025年の社会像についてです。技術進歩や、産業構造、経済状況の変化は当然ありうるのですが、人口構成以外は2008年と同じであると考えます。2025年の医療費の推計においても、2008年の年齢階層別一人あたり医療費が同じとして推計を行います。市町村国保は赤字補填のため、基金や積立金の取り崩しを行っておりますが、それらを考慮せず、単年度の収支で2025年の保険料を推計します。

人口構成の変化は、国立社会保障・人口問題研究所の推計を用います。

2025年世帯保険料推計手順



京都大学 大学院医学研究科 医療経済学分野

5

次に、世帯保険料推計手順について述べます。

2008年の診療報酬請求データ、いわゆるレセプトデータから、市町村別に年齢階層別一人あたり医療費を算出し、その後、人口推計を元に、2025年の市町村別医療費を推計します。

また2008年の国民健康保険事業報告書B表(1)の科目を、医療費の伸び率等を用いて推計し、2025年の世帯保険料を推計します。

保険料は、先ず、市町村別に。次に、二次医療圏または府に広域化した場合を推計します。

2025年 市町村別保険料の推計[1]

1. B表(1)の科目ごとに2025年推計を行い、
2025年の支出、保険料以外収入を推計する
2. 2025年に必要な保険料を
(支出－保険料以外収入)から得る

国民健康保険事業状況報告書(事業年報)
B表(1) 2025年
収支状況

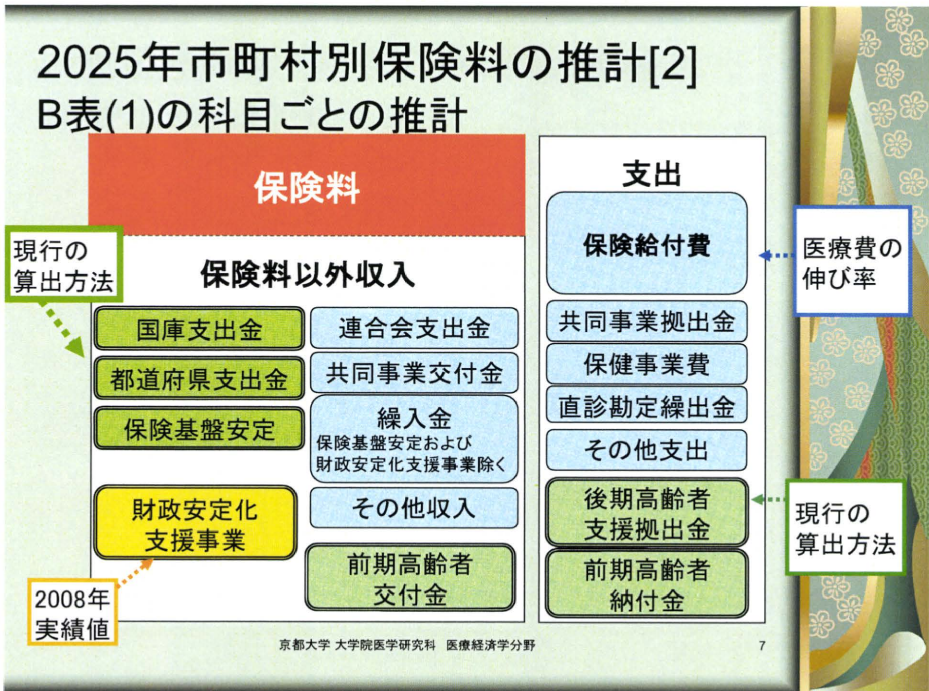
保険料	支出
保険料 以外 収入	

e-stat 国民健康保険事業年報
平成20年度 事業年報全体版

京都大学 大学院医学研究科 医療経済学分野

6

国民健康保健事業報告書 B 表(1)から保険料を推計する方法ですが、国民健康保健国保事業報告書 B 表(1)はご覧のように、支出と収入が分かるようになっています。収入は大きく分けて保険料と保険料以外です。2025 年の支出と保険料以外の収入を推計し、引き算することで 2025 年の保険料を得ます。



B表の推計方法ですが、科目ごとに2025年の額を推計します。ここで介護に関する費用は含めません。

支出では、保険給付費と共同事業拠出金等、医療費の伸び率で2008年の値から増減します。前期、後期高齢者への支援金等は、若干簡略化しておりますが、2008年の計算式に2025年の推計値を投入して推計します。

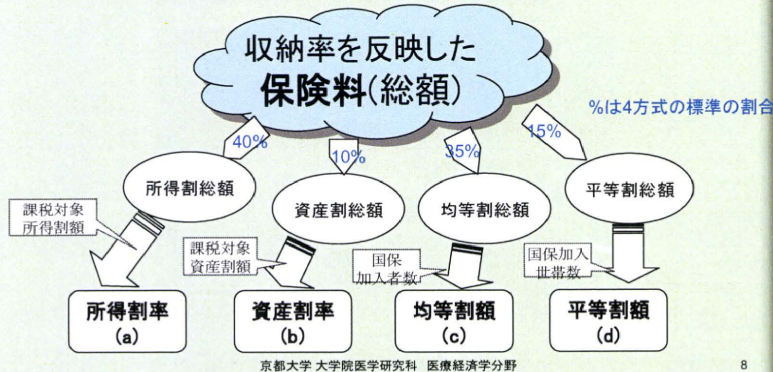
収入では、保険料以外収入を推計します。支出同様、医療費の伸び率で推計する科目と、現行の算出方法で推計する科目があります。財政安定化事業は2008年の実績値をそのまま用いる科目としました。

このように推計しました2025年の支出から、保険料以外の収入を引いて2025年に必要な保険料を計算します。

2025年 市町村別保険料の推計[3]

■ 按分(1)

1. 収納率を反映した保険料総額を2008年の割合で所得割総額・資産割総額・均等割総額・平等割総額に割り振る
2. 2025年の推定国保被保険者数等を用いて、所得割率・資産割率・均等割額・平等割額を算出する

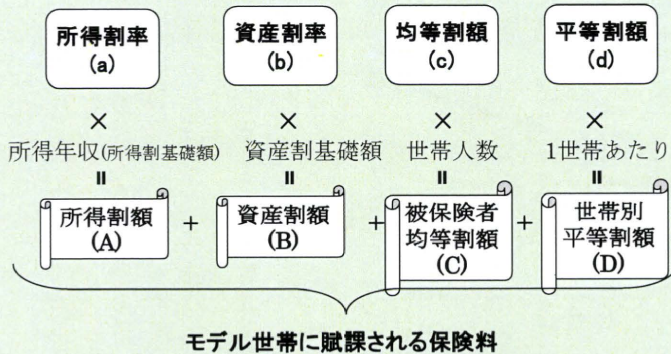


2025年に必要な保険料が定まったら、収納率を反映させて、世帯に按分します。按分の方法は2008年と同様に行います。収納率を反映した保険料を、4方式ならば4つ(所得割、資産割、均等割、平等割総額)に分けます。所得割総額、資産割総額、均等割総額、平等割総額は、それぞれ課税対象所得割額、課税対象資産割額、国保加入者数、国保加入世帯数で割り、所得割率、資産割率、均等割、平等割額を算出します。これらは保険料を決める時の単価のようなものです。

2025年 市町村別保険料の推計[4]

■ 按分(2)

- 算出された所得割率・資産割率・均等割額・平等割額を、モデル世帯の所得年数・資産割基礎額・世帯人数に掛け合わせ、合算して、モデル世帯の保険料を算出する



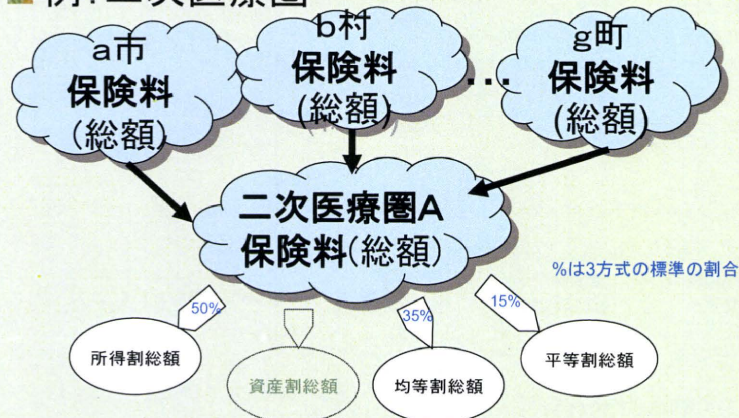
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9

先程、求めました単価に相当する数値、すなわち所得割率、資産割率、均等割、平等割額に、量に相当するモデル世帯の年収や世帯人数を掛け合わせ、モデル世帯の保険料を出します。

2025年 広域化保険料の推計[1]

■ 例：二次医療圏



2方式または3方式。標準の割合で按分する

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10

広域化した場合の、世帯保険料の推計は、収納率を考慮した保険料総額を、たとえば二次医療圏 A ならば、A に属する市町村で合計し、市町村国保と同様に按分していきます。

ただし、広域化の場合は、2方式または3方式とし、その応益、応能の割合は1 : 1、標準の割合で、所得割や均等割に按分されるとします。